Government Notifications

NOTIFICATION UNDER THE FINANCE ACT, No. 35 of 2018

Luxury Tax on Motor Vehicles

BY virtue of the powers vested in me by Section 19 read with Section 51 of the Finance Act, No. 35 of 2018, I, Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development, do by this regulation amend the regulations published in *Extraordinary Gazette Notification No.* 2147/72 dated October 31, 2019, as last amended by the *Extraordinary Gazette Notification No.* 2312/69 dated December 31, 2022, by the substitution for Schedule I thereto with the schedule hereto, with effect from 21:22:2025.

Anura Kumara Dissanayake, Minister of Finance, Planning and Economic Development.

Ministry of Finance, Planning and Economic Development Colombo 01, 31: 21: 2025.

SCHEDULE I

		I	II	III
H. S. Heading	H. S. Code	Description	Luxury Tax-Free Threshold Value	Rate (Applicable on the amount exceeding the Luxury Tax Free Threshold
87.02		Motor vehicles for the transport of ten or more persons, including the driver.		
	8702.10	With only compression-ignition internal combustion piston engine (diesel or semi-diesel):		
		Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
	8702.10.12	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%
	8702.10.13	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.19	Other Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:	Rs. 5.0 Mn	0%
	8702.10.21	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
	8702.10.21	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
	8702.10.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%
	8702.10.33	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.39	Other Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:	Rs. 5.0 Mn	0%
	8702.10.41	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
	8702.10.49	Other Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, not more than ten years old	Rs. 5.0 Mn	0%
	8702.10.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	120%
	8702.10.54	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	120%
	8702.10.55	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.10.59	Other Motor vehicles for the transport of 25 or more	Rs. 5.0 Mn	0%
		persons (adults) but less than 35 persons		

	(adults) including the driver, more than ten years old :		
8702.10.61	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
8702.10.69	Other	Rs. 5.0 Mn	0%
8702.10.09	Other, not more than ten years old:	KS. J.O WIII	070
8702.10.73	Modified vehicles of heading 87.03, not more	Rs. 5.0 Mn	120%
8702.10.73	than two years old	KS. 3.0 WIII	12070
8702.10.74	Modified vehicles of heading 87.03, more	Rs. 5.0 Mn	120%
0702.10.74	than two years old	K3. 3.0 WIII	12070
8702.10.75	Other, more than five years old:	Rs. 5.0 Mn	0%
8702.10.79	Other	Rs. 5.0 Mn	0%
0702.10.77	Other, more than ten years old:	K3. 3.0 WIII	070
8702.10.81	Modified vehicles of heading 87.03	Rs. 5.0 Mn	120%
8702.10.89	Other	Rs. 5.0 Mn	0%
8702.20	With both compression-ignition internal	Ks. 5.0 WIII	070
8702.20	combustion piston engine (diesel or semi-		
	diesel) and electric motor as a motors for		
	propulsion:		
	Motor vehicles for the transport of less than 13		
	persons (adults) including the driver, not more		
	than three and a half years old:		
8702.20.11	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	90%
0,02.20.11	than two years old	145. 5.5 1111	7070
8702.20.12	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	90%
0,02,20,12	than two years old	140, 616 1411	2070
8702.20.19	Other	Rs. 5.5 Mn	0%
0702.20.19	Motor vehicles for the transport of less than 13	145. 5.5 1111	070
	persons (adults) including the driver, more than		
	three and a half years old:		
8702.20.21	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
8702.20.29	Other	Rs. 5.5 Mn	0%
0,,0=1=0,1=2	Motor vehicles for the transport of 13 or more	2.000 0.00	
	persons (adults) but less than 25 persons		
	(adults) including the driver, not more than five		
	years old:		
8702.20.31	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	90%
	than two years old		
8702.20.32	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	90%
	than two years old		
8702.20.39	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of 13 or more		
	persons (adults) but less than 25 persons		
	(adults) including the driver, more than five		
	years old:		
8702.20.41	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
8702.20.49	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of 25 or more		
	persons (adults) but less than 35 persons		
	(adults) including the driver, not more than ten		
	years old:		
8702.20.51	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	90%
	than two years old		
8702.20.52	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	90%
	than two years old		
8702.20.53	Other, not more than five years old	Rs. 5.5 Mn	0%

8702.20.59	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of 25 or more		
	persons (adults) but less than 35 persons		
	(adults) including the driver, more than ten		
	years old :		
8702.20.61	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
8702.20.69	Other	Rs. 5.5 Mn	0%
	Other, not more than ten years old:		
8702.20.71	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	90%
	than two years old		
8702.20.72	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	90%
	than two years old		
8702.20.73	Other, not more than five years old	Rs. 5.5 Mn	0%
8702.20.79	Other	Rs. 5.5 Mn	0%
	Other, more than ten years old:		
8702.20.81	Modified vehicles of heading 87.03	Rs. 5.5 Mn	90%
8702.20.89	Other	Rs. 5.5 Mn	0%
8702.30	With both spark-ignition internal combustion		
	piston engine and electric motor as motors for		
	propulsion:		
	Motor vehicles for the transport of less than 13		
	persons (adults) including the driver, not more		
	than three and a half years old:		
8702.30.11	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	80%
	than two years old		
8702.30.12	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	80%
	than two years old		
8702.30.19	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of less than 13		
	persons (adults) including the driver, more than		
	three and a half years old:		
8702.30.21	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
8702.30.29	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of 13 or more		
	persons (adults) but less than 25 persons		
	(adults) including the driver, not more than five		
	years old :		
8702.30.31	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	80%
	than two years old		
8702.30.32	Modified vehicles of heading 87.03, more	Rs. 5.5 Mn	80%
	than two years old		
8702.30.39	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of 13 or more		
	persons (adults) but less than 25 persons		
	(adults) including the driver, more than five		
	years old:		
8702.30.41	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
8702.30.49	Other	Rs. 5.5 Mn	0%
	Motor vehicles for the transport of 25 or more		
	persons (adults) but less than 35 persons		
	(adults) including the driver, not more than ten		
	years old:		
8702.30.51	Modified vehicles of heading 87.03, not more	Rs. 5.5 Mn	80%
	than two years old		

870	02.30.52	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
870	2.30.53	Other, not more than five years old	Rs. 5.5 Mn	0%
970	02.30.59	Other	Rs. 5.5 Mn	0%
8/0	12.30.39	Motor vehicles for the transport of 25 or more	KS. 5.5 IVIII	0%
		persons (adults) but less than 35 persons		
		(adults) including the driver, more than ten		
		years old :		
870	2.30.61	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
870	2.30.69	Other	Rs. 5.5 Mn	0%
		Other, not more than ten years old:		
870	2.30.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.5 Mn	80%
870)2.30.72	Modified vehicles of heading 87.03, more than two years old	Rs. 5.5 Mn	80%
870	2.30.73	Other, not more than five years old	Rs. 5.5 Mn	0%
870	2.30.79	Other	Rs. 5.5 Mn	0%
		Other, more than ten years old:		
	2.30.81	Modified vehicles of heading 87.03	Rs. 5.5 Mn	80%
	2.30.89	Other	Rs. 5.5 Mn	0%
870	2.40	With only electric motor for propulsion:		
		Motor vehicles for the transport of less than 13		
		persons (adults) including the driver, not more		
0.50	2 10 11	than three and a half years old:	D (0)/	500/
870	02.40.11	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
870	02.40.12	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
870	02.40.19	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of less than 13		
		persons (adults) including the driver, more than		
		three and a half years old:		
870	2.40.21	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
870	2.40.29	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of 13 or more		
		persons (adults) but less than 25 persons		
		(adults) including the driver, not more than five		
050	2 40 21	years old:	D. 6034	CO01
	02.40.31	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
	02.40.32	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
870	2.40.39	Other	Rs. 6.0 Mn	0%
		Motor vehicles for the transport of 13 or more		
		persons (adults) but less than 25 persons		
		(adults) including the driver, more than five years old:		
870	2.40.41	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
		1		

	(adults) including the driver, not more than ten years old		
8702.40.51	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
8702.40.52	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
8702.40.53	Other, not more than five years old	Rs. 6.0 Mn	0%
8702.40.59	Other	Rs. 6.0 Mn	0%
	Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:		
8702.40.61	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
8702.40.69	Other	Rs. 6.0 Mn	0%
	Other, not more than ten years old:		
8702.40.71	Modified vehicles of heading 87.03, not more than two years old	Rs. 6.0 Mn	60%
8702.40.72	Modified vehicles of heading 87.03, more than two years old	Rs. 6.0 Mn	60%
8702.40.73	Other, not more than five years old	Rs. 6.0 Mn	0%
8702.40.79	Other	Rs. 6.0 Mn	0%
	Other, more than ten years old:		
8702.40.81	Modified vehicles of heading 87.03	Rs. 6.0 Mn	60%
8702.40.89	Other	Rs. 6.0 Mn	0%
8702.90	Other		
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, not more than three and a half years old:		
8702.90.12	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
8702.90.13	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
8702.90.19	Other	Rs. 5.0 Mn	0%
	Motor vehicles for the transport of less than 13 persons (adults) including the driver, more than three and a half years old:		
8702.90.21	Modified vehicles of heading 87.03	Rs. 5.0 Mn	100%
8702.90.29	Other	Rs. 5.0 Mn	0%
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, not more than five years old:		
8702.90.32	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
8702.90.33	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
8702.90.39	Other	Rs. 5.0 Mn	0%
	Motor vehicles for the transport of 13 or more persons (adults) but less than 25 persons (adults) including the driver, more than five years old:		
1	years old.		

	8702.90.49	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 25 or more		
		persons (adults) but less than 35 persons		
		(adults) including the driver, not more than ten		
		years old :		
	8702.90.53	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
	8702.90.54	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
	8702.90.55	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.90.59	Other	Rs. 5.0 Mn	0%
		Motor vehicles for the transport of 25 or more persons (adults) but less than 35 persons (adults) including the driver, more than ten years old:		
	8702.90.61	Modified vehicles of heading 87.03	Rs. 5.0 Mn	100%
	8702.90.69	Other	Rs. 5.0 Mn	0%
		Other, not more than ten years old		
	8702.90.73	Modified vehicles of heading 87.03, not more than two years old	Rs. 5.0 Mn	100%
	8702.90.74	Modified vehicles of heading 87.03, more than two years old	Rs. 5.0 Mn	100%
	8702.90.75	Other, not more than five years old	Rs. 5.0 Mn	0%
	8702.90.79	Other	Rs. 5.0 Mn	0%
		Other, more than ten years old:		
	8702.90.81	Modified vehicles of heading 87.03	Rs. 5.0 Mn	100%
	8702.90.89	Other	Rs. 5.0 Mn	0%
87.03		Motor cars and other motor vehicles		
		principally designed for the transport of		
		persons (other than those of heading 87.02),		
		including station wagons and racing cars.		
	8703.10	Vehicles specially designed for travelling on		
		snow; golf cars and similar vehicles:		
		Not more than three years old:		
	8703.10.11	Electric Golf cars	Rs. 6.0 Mn	0%
	8703.10.19	Other	Rs. 5.0 Mn	0%
		More than three years old:		
	8703.10.21	Electric Golf cars	Rs. 6.0 Mn	0%
	8703.10.29	Other	Rs. 5.0 Mn	0%
		Other vehicles, with only spark-ignition internal combustion piston engine:		
	8703.21	Of cylinder capacity not exceeding 1,000 cc :		
	8703.21.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
	8703.21.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
		Motor cars including station		
		wagons and racing cars, not more than three years old:		
	8703.21.62	Go-Karts	Rs. 5.0 Mn	0%
	8703.21.63	Other, of cylinder capacity not exceeding 300	Rs. 5.0 Mn	0%
	0703.21.03	cc including Quadricycle	10. 5.0 1411	070

8703.21.64	All-terrain vehicle (ATV)	Rs. 5.0 Mn	0%
8703.21.69	Other	Rs. 5.0 Mn	100%
	Motor cars including station wagons and racing cars, more than three years old:		
8703.21.72	Other, of cylinder capacity not exceeding 300 cc including Quadricycle	Rs. 5.0 Mn	0%
8703.21.73	All - terrain vehicle (ATV)	Rs. 5.0 Mn	0%
8703.21.79	Other	Rs. 5.0 Mn	100%
	Other:		
8703.21.92	Not more than three years old	Rs. 5.0 Mn	100%
8703.21.93	More than three years old	Rs. 5.0 Mn	100%
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:		
8703.22.10	Ambulances and prison vans, not more than three years old	Rs. 5.0 Mn	0%
8703.22.20	Ambulances and prison vans, more than three years old	Rs. 5.0 Mn	0%
8703.22.50	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.0 Mn	100%
8703.22.60	Motor cars including station wagons And racing cars, more than three years old	Rs. 5.0 Mn	100%
8703.22.70	Other, not more than three years old	Rs. 5.0 Mn	100%
8703.22.80	Other, more than three years old	Rs. 5.0 Mn	100%
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:		
8703.23.10	Ambulances and prison vans not more than three years old	Rs. 5.0 Mn	0%
8703.23.20	Ambulances and prison vans more than three years old	Rs. 5.0 Mn	0%
	Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, not more than three years old:		
8703.23.52	Of a cylinder capacity not exceeding 1,600 cc	Rs. 5.0 Mn	100%
8703.23.55	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	100%
8703.23.59	Other Motor cars including station wagons and racing cars of a cylinder capacity not exceeding 2,000 cc, more than three years old:	Rs. 5.0 Mn	100%
8703.23.62	Of a cylinder capacity not exceeding 1,600 cc	Rs. 5.0 Mn	100%
8703.23.65	Of a cylinder capacity exceeding 1,600cc, but not exceeding 1,800cc	Rs. 5.0 Mn	100%
8703.23.69	Other	Rs. 5.0 Mn	100%
8703.23.70	Motor cars including station wagons and racing cars of a cylinder capacity exceeding	Rs. 5.0 Mn	100%

0702 22 00	Market and the first of the second and the second	D. 50M.	1000/
8703.23.80	Motor cars including station wagons and racing	Rs. 5.0 Mn	100%
	cars of a cylinder capacity exceeding 2,000 cc,		
	more than three years old		
9702 22 02	Other:	D. 50M.	1000/
8703.23.92	Of a cylinder capacity not exceeding 2,000 cc,	Rs. 5.0 Mn	100%
8703.23.94	not more than three years old Of a cylinder capacity not exceeding 2,000 cc,	Rs. 5.0 Mn	100%
8/03.23.94	more than three years old	KS. 3.0 MIII	100%
8703.23.96	Of a cylinder capacity exceeding 2,000 cc, not	Rs. 5.0 Mn	100%
8703.23.90	more than three years old	KS. J.U WIII	100%
8703.23.98	Of a cylinder capacity exceeding 2,000 cc,	Rs. 5.0 Mn	100%
8703.23.98	more than three years old	KS. J.U WIII	100%
8703.24	Of a cylinder capacity exceeding 3,000 cc:		
8703.24.10		Rs. 5.0 Mn	0%
8/03.24.10	Ambulances and prison vans not more than	KS. 3.0 MIII	U%
8703.24.20	three years old	Rs. 5.0 Mn	00/
8/03.24.20	Ambulances and prison vans more than three	Ks. 5.0 Min	0%
8703.24.50	years old	Rs. 5.0 Mn	1000/
8/03.24.50	Motor cars including station wagons and racing	Ks. 5.0 Min	100%
9702.24.60	cars, not more than three years old	D. 50M.	1000/
8703.24.60	Motor cars including station wagons	Rs. 5.0 Mn	100%
9702 24 70	and racing cars, more than three years old	D. 50M.	1000/
8703.24.70	Other, not more than three years old	Rs. 5.0 Mn	100%
8703.24.80	Other, more than three years old	Rs. 5.0 Mn	100%
	Other vehicles, with only compression –		
	ignition internal combustion piston engine		
	(diesel or semi diesel):		
8703.31	Of a cylinder capacity not exceeding 1,500cc:		
8703.31.10	Ambulances and prison vans not	Rs. 5.0 Mn	0%
	more than three years old		
8703.31.20	Ambulances and prison vans more	Rs. 5.0 Mn	0%
	than three years old		
8703.31.70	Motor cars including station wagons	Rs. 5.0 Mn	120%
	and racing cars, not more than three years old		
8703.31.80	Motor cars including station wagons	Rs. 5.0 Mn	120%
	and racing cars, more than three years old		
	Other		
8703.31.92	Not more than three years old	Rs. 5.0 Mn	120%
8703.31.94	More than three years old	Rs. 5.0 Mn	120%
8703.32	•		
8703.32	Of a cylinder capacity exceeding 1,500 cc but		
8703.32.10	not exceeding 2,500 cc:	Rs. 5.0 Mn	Ω0/
0/03.32.10	Ambulances and prison vans not more	NS. J.U IVIII	0%
9702 22 20	than three years old	D. 50 M.	00/
8703.32.20	Ambulances and prison vans more	Rs. 5.0 Mn	0%
	than three years old		
	Motor cars including station wagons and racing		
	cars of a cylinder capacity not exceeding 2,000		
9702 22 52	cc, not more than three years old:	D. 50 M.	1000/
8703.32.52	Of a cylinder capacity not exceeding 1,600cc	Rs. 5.0 Mn	120%
8703.32.55	Of a cylinder capacity exceeding 1,600cc, but	Rs. 5.0 Mn	120%
0702.22.70	not exceeding 1,800cc	D. 7034	1000/
8703.32.59	Other	Rs. 5.0 Mn	120%
	Motor cars including station wagons and racing		
	cars of a cylinder capacity not exceeding 2,000		
	cc, more than three years old:		

8703.32.63	Of a cylinder capacity not exceeding 1,600 cc	Rs. 5.0 Mn	120%
8703.32.65	Of a cylinder capacity exceeding 1,600cc, but	Rs. 5.0 Mn	120%
	not exceeding 1,800cc		
8703.32.69	Other	Rs. 5.0 Mn	120%
	Motor cars including station wagons and racing		
	cars of a cylinder capacity exceeding 2,000 cc,		
	not more than three years old:		
8703.32.71	Vehicles for the transport of 7 or more persons	Rs. 5.0 Mn	120%
	(adults) including the driver, with non-		
	monocoque body bolted on ladder type heavy		
	duty chassis, with permanent four-wheel drive		
	capability, and a total payload (of persons and		
	cargo) of over 800 kg.		
8703.32.79	Other:	Rs. 5.0 Mn	120%
8703.32.80	Motor cars including station wagons and racing	Rs. 5.0 Mn	120%
	cars of a cylinder capacity exceeding 2,000 cc,		
	more than three years old		
	Other		
8703.32.92	Of a cylinder capacity not exceeding 2,000 cc,	Rs. 5.0 Mn	120%
	not more than three years old		
8703.32.93	Motor - homes, specially equipped	Rs. 5.0 Mn	0%
	for habitation (with sleeping, cooking, toilet		
	facilities etc)		
	of a cylinder capacity exceeding		
0702 22 05	2000cc, not more than three years old	D 50M	1200/
8703.32.95	Other, of a cylinder capacity exceeding 2,000	Rs. 5.0 Mn	120%
9702 22 07	cc, not more than three years old	D. 50 M.	1200/
8703.32.97	Other, of a cylinder capacity not exceeding	Rs. 5.0 Mn	120%
9702 22 00	2,000 cc, more than three years old	Rs. 5.0 Mn	1200/
8703.32.99	Other, of a cylinder capacity exceeding 2,000	Ks. 5.0 Min	120%
8703.33	cc, more than three years old Of a cylinder capacity exceeding 2,500 cc:		
8703.33.10	Ambulances and prison vans not	Rs. 5.0 Mn	0%
8703.33.10	more than three years old	KS. 5.0 WIII	0%
8703.33.20	Ambulances and prison vans	Rs. 5.0 Mn	0%
6703.33.20	more than three years old	KS. J.O IVIII	0%
8703.33.50	Motor cars including station wagons and racing	Rs. 5.0 Mn	120%
6703.33.30	cars, not more than	Ks. J.O IVIII	12070
	three years old		
8703.33.60	Motor cars including station wagons and racing	Rs. 5.0 Mn	120%
0703.33.00	cars, more than three years old	KS. 5.0 WIII	12070
	Other, not more than three years old		
8703.33.71	Motor-homes, specially equipped	Rs. 5.0 Mn	0%
0703.33.71	for habitation (with sleeping, cooking, toilet	110. 5.0 1111	070
	facilities etc)		
8703.33.79	Other	Rs. 5.0 Mn	120%
8703.33.80	Other, more than three years old	Rs. 5.0 Mn	120%
8703.40	Other vehicles, with both spark-ignition		
	internal combustion piston engine and electric		
	motor as motors for propulsion, other than		
	those capable of being charged by plugging to		
	external source of electric power		
	Vehicles other than motor cars including station		
	wagons and racing cars, of a cylinder capacity		
	not exceeding 1,000 cc:		

8703.40.11	Ambulances and prison vans not	Rs. 5.5 Mn	0%
	more than three years old		
8703.40.12	Ambulances and prison vans more	Rs. 5.5 Mn	0%
	than three years		
8703.40.18	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.19	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons and racing		
	cars, of a cylinder capacity not exceeding 1,000		
	cc:		
8703.40.21	Go-Karts, not more than three years old	Rs. 5.5 Mn	0%
8703.40.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%
8703.40.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
8703.40.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
8703.40.25	All terrain vehicle (ATV), not more than three years old	Rs. 5.5 Mn	0%
8703.40.26	All terrain vehicle (ATV), more	Rs. 5.5 Mn	0%
9702 40 29	than three years old	Rs. 5.5 Mn	900/
8703.40.28 8703.40.29	Other, not more than three years old Other, more than three years old	Rs. 5.5 Mn	80% 80%
8703.40.29	Other, more than three years old Of a cylinder capacity exceeding 1000 cc, but	KS. 5.5 MIII	80%
	not exceeding 1500cc		
8703.40.31	Ambulances and prison vans, not	Rs. 5.5 Mn	0%
0703.40.31	more than three years old	Ks. 5.5 Will	070
8703.40.32	Ambulances and prison vans, more	Rs. 5.5 Mn	0%
0703.40.32	than three years old	K3. 3.3 WIII	070
8703.40.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	80%
8703.40.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	80%
8703.40.38	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.39	Other, more than three years old	Rs. 5.5 Mn	80%
0,001.0.03	Vehicles other than motor cars including	10,0,0,0,1,111	0070
	station wagons and racingcars of a		
	cylinder capacity exceeding 1,500 cc but		
	not exceeding 2,000 cc:		
8703.40.41	Ambulances and prison vans not		0%
6703.40.41	more than three years old	Rs. 5.5 Mn	0%
9702 40 42	Ambulances and prison vans more		00/
8703.40.42	than three years old	Rs. 5.5 Mn	0%
8703.40.48	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.49	Other, more than three years old	Rs. 5.5 Mn	80%
0703.40.42	Motor cars including station wagons and racing	K3. 3.3 Will	0070
	cars of a cylinder capacity exceeding 1,500 cc		
	but not exceeding 2,000 cc:		
8703.40.51	Of a cylinder capacity not exceeding 1,600 cc,	Rs. 5.5 Mn	80%
	not more than three years old		
8703.40.52	Of a cylinder capacity not exceeding 1,600 cc,	Rs. 5.5 Mn	80%
	more than three years old		
9702 40 52	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5.5 Mn	80%
8703.40.53	not exceeding 1,800cc, not more than three	Ks. 5.5 Will	0070

8703.40.54	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5.5 Mn	80%
	not exceeding 1,800cc, more than three years old		
8703.40.58	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.59	Other, more than three years old	Rs. 5.5 Mn	80%
	Vehicles other than motor cars including		
	station wagons and racing cars of a cylinder		
	capacity exceeding 2,000 cc but not exceeding		
	3,000 cc:		
8703.40.61	Ambulances and prison vans not	Rs. 5.5 Mn	0%
0702.40.62	more than three years old	D 5514	00/
8703.40.62	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%
8703.40.68	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.69	Other, more than three years old	Rs. 5.5 Mn	80%
0,000,000	Motor cars including station wagons and		
	racing cars of a cylinder capacity exceeding		
	2,000 cc but not exceeding 3,000 cc:		
8703.40.71	Not more than three years old	Rs. 5.5 Mn	80%
8703.40.72	More than three years old	Rs. 5.5 Mn	80%
0703.10.72	Vehicles other than motor cars	10. 3.3 1111	0070
	including station wagons and racing cars		
	of a cylinder capacity exceeding 3,000cc:		
8703.40.81	Ambulances and prison vans not	Rs. 5.5 Mn	0%
0703.40.01	more than three years old	Ks. 5.5 WIII	070
8703.40.82	Ambulances and prison vans more	Rs. 5.5 Mn	0%
	than three years old		
8703.40.88	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.40.89	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons		
	and racing cars of a cylinder capacity		
0702 40 01	exceeding 3,000 cc:	D 5514	000/
8703.40.91	Not more than three years old	Rs. 5.5 Mn	80%
8703.40.92 8703.50	More than three years old	Rs. 5.5 Mn	80%
8703.30	Other vehicles, with both compression-ignition internal combustion piston engine (diesel or		
	semi-diesel) and electric motor as motors for		
	propulsion, other than those capable of being		
	charged by plugging to external source of		
	electric power		
	Vehicles other than motor cars including station		
	wagons and racing cars, of a cylinder capacity		
	not exceeding 1,000 cc:		
8703.50.11	Ambulances and prison vans not	Rs. 5.5 Mn	0%
	more than three years old		
8703.50.12	Ambulances and prison vans more	Rs. 5.5 Mn	0%
8703.50.18	than three years Other, not more than three years old	Rs. 5.5 Mn	90%
0703.30.10	other, not more than three years old	13. 5.5 1111	J070
8703.50.19	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing		
	cars, of a cylinder capacity not exceeding 1,000		
	cc:		

8703.50.21	Go-Karts, not more than three years old	Rs. 5.5 Mn	0%
8703.50.22	Go-Karts , more than three years old	Rs. 5.5 Mn	0%
8703.50.23	Quadricycle of cylinder capacity not exceeding 300 cc, not more than three years old	Rs. 5.5 Mn	0%
8703.50.24	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
8703.50.25	All terrain vehicle (ATV), not more than three years old	Rs. 5.5 Mn	0%
8703.50.26	All terrain vehicle (ATV), more than three years old	Rs. 5.5 Mn	0%
8703.50.28	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.29	Other, more than three years old	Rs. 5.5 Mn	90%
	Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc		
8703.50.31	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.50.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.50.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	90%
8703.50.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	90%
8703.50.38	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.39	Other, more than three years old	Rs. 5.5 Mn	90%
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.50.41	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.50.42	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.50.48	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.49	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.50.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 5.5 Mn	90%
8703.50.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	90%
8703.50.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5.5 Mn	90%
8703.50.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old	Rs. 5.5 Mn	90%
8703.50.58	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.59	Other, more than three years old	Rs. 5.5 Mn	90%

	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity		
	exceeding 2,000 cc but not exceeding 3,000 cc:		
8703.50.61	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.50.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.50.68	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.69	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
8703.50.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 5.5 Mn	90%
8703.50.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 5.5 Mn	0%
8703.50.78	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.79	Other, more than three years old	Rs. 5.5 Mn	90%
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.50.81	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
8703.50.82	Ambulances and prison vans more than three years old	Rs. 5.5 Mn	0%
8703.50.88	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.89	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
8703.50.91	Motor -homes, specially equipped for habitation (with sleeping, cooking ,toilet facilities etc) , not more than three years old	Rs. 5.5 Mn	0%
8703.50.98	Other, not more than three years old	Rs. 5.5 Mn	90%
8703.50.99	Other, more than three years old	Rs. 5.5 Mn	90%
8703.60	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power:		
	Vehicles other than motor cars including station wagons and racing cars, of a cylinder capacity not exceeding 1,000 cc:		
 8703.60.11	Ambulances and prison vans not more than three years old	Rs. 5.5 Mn	0%
8703.60.12	Ambulances and prison vans more	Rs. 5.5 Mn	0%

8703.60.18	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.19	Other, not more than three years old Other, more than three years old	Rs. 5.5 Mn	80%
6703.00.19	Motor cars including station wagons and racing	KS. J.J WIII	80%
	cars, of a cylinder capacity not exceeding		
	1,000 cc:		
8703.60.21	Go-Karts, not more than three years old	Rs. 5.5 Mn	0%
8703.60.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%
8703.60.23	Quadricycle of cylinder capacity not exceeding	Rs. 5.5 Mn	0%
8703.60.24	300 cc, not more than three years old Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old	Rs. 5.5 Mn	0%
8703.60.25	All terrain vehicle (ATV), not more than three years old	Rs. 5.5 Mn	0%
8703.60.26	All terrain vehicle (ATV), more than three years old	Rs. 5.5 Mn	0%
8703.60.28	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.29	Other, more than three years old	Rs. 5.5 Mn	80%
	Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc:		
8703.60.31	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.60.32	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.60.35	Motor cars including station wagons and racing cars, not more than three years old	Rs. 5.5 Mn	80%
8703.60.36	Motor cars including station wagons and racing cars, more than three years old	Rs. 5.5 Mn	80%
8703.60.38	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.39	Other, more than three years old	Rs. 5.5 Mn	80%
	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.60.41	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
8703.60.42	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
8703.60.48	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.49	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:		
8703.60.51	Of a cylinder capacity not exceeding 1,600 cc, not more than three years old	Rs. 5.5 Mn	80%
8703.60.52	Of a cylinder capacity not exceeding 1,600 cc, more than three years old	Rs. 5.5 Mn	80%
8703.60.53	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, not more than three years old	Rs. 5.5 Mn	80%

8703.60.54	Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800cc, more than three years	Rs. 5.5 Mn	80%
	old		
8703.60.58	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.59	Other, more than three years old	Rs. 5.5 Mn	80%
	Vehicles other than motor cars including station		
	wagons and racing cars of a cylinder capacity		
	exceeding 2,000 cc but not exceeding 3,000		
	cc:		
8703.60.61	Ambulances and prison vans,	Rs. 5.5 Mn	0%
	not more than three years old		
8703.60.62	Ambulances and prison vans,	Rs. 5.5 Mn	0%
	more than three years old		
8703.60.68	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.69	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons and racing		
	cars of a cylinder capacity exceeding 2,000 cc		
	but not exceeding 3,000 cc:		
8703.60.71	Not more than three years old	Rs. 5.5 Mn	80%
8703.60.72	More than three years old	Rs. 5.5 Mn	80%
	Vehicles other than motor cars including station		
	wagons and racing cars of a cylinder capacity		
	exceeding 3,000 cc:		
8703.60.81	Ambulances and prison vans,	Rs. 5.5 Mn	0%
0,00,001	not more than three years old	1131 010 1111	0,0
8703.60.82	Ambulances and prison vans,	Rs. 5.5 Mn	0%
	more than three years old		
8703.60.88	Other, not more than three years old	Rs. 5.5 Mn	80%
8703.60.89	Other, more than three years old	Rs. 5.5 Mn	80%
	Motor cars including station wagons and racing		
	cars of a cylinder capacity exceeding 3,000 cc:		
8703.60.91	Not more than three years old	Rs. 5.5 Mn	80%
8703.60.92	More than three years old	Rs. 5.5 Mn	80%
8703.70	Other vehicles, with both compression-ignition		
	internal combustion piston engine (diesel or		
	semi-diesel) and electric motor as motors for		
	propulsion, capable of being charged by		
	plugging to external source of electric power		
	Vehicles other than motor cars including station		
	wagons and racing cars, of a cylinder capacity		
	not exceeding 1,000 cc:		
8703.70.11	Ambulances and prison vans,	Rs. 5.5 Mn	0%
070070	not more than three years old		
8703.70.12	Ambulances and prison vans,	Rs. 5.5 Mn	0%
 0702 70 10	more than three years old	D. 7734	0007
 8703.70.18	Other, not more than three years old	Rs. 5.5 Mn	90%
 8703.70.19	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing		
	cars, of a cylinder capacity not exceeding		
9702 70 21	1,000 cc:	Do 55 M	00/
8703.70.21	Go-Karts, not more than three years old	Rs. 5.5 Mn	0%
8703.70.22	Go-Karts, more than three years old	Rs. 5.5 Mn	0%

.70.24 .70.25 .70.26 .70.28 .70.29 .70.31 .70.32 .70.35 .70.36 .70.38 .70.39	Quadricycle of cylinder capacity not exceeding 300 cc, more than three years old All terrain vehicle (ATV), not more than three years old All terrain vehicle (ATV), more than three years old Other, not more than three years old Other, not more than three years old Other, more than three years old Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc:	Rs. 5.5 Mn	0% 0% 0% 90% 90% 0% 90% 90%
.70.25 .70.26 .70.28 .70.29 .70.31 .70.32 .70.35 .70.36	300 cc, more than three years old All terrain vehicle (ATV), not more than three years old All terrain vehicle (ATV), more than three years old Other, not more than three years old Other, more than three years old Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	0% 0% 90% 90% 0% 0% 90% 90%
.70.26 .70.28 .70.29 .70.31 .70.32 .70.35 .70.36	All terrain vehicle (ATV), not more than three years old All terrain vehicle (ATV), more than three years old Other, not more than three years old Other, more than three years old Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	0% 90% 90% 0% 0% 90% 90%
.70.26 .70.28 .70.29 .70.31 .70.32 .70.35 .70.36	not more than three years old All terrain vehicle (ATV), more than three years old Other, not more than three years old Other, more than three years old Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	0% 90% 90% 0% 0% 90% 90%
.70.28 .70.29 .70.31 .70.32 .70.35 .70.36	All terrain vehicle (ATV), more than three years old Other, not more than three years old Other, more than three years old Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	90% 90% 0% 0% 90%
.70.28 .70.29 .70.31 .70.32 .70.35 .70.36	more than three years old Other, not more than three years old Other, more than three years old Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, not more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	90% 90% 0% 0% 90%
.70.29 .70.31 .70.32 .70.35 .70.36 .70.38	Other, not more than three years old Other, more than three years old Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	90% 0% 0% 90% 90%
.70.29 .70.31 .70.32 .70.35 .70.36 .70.38	Other, more than three years old Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, not more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	90% 0% 0% 90% 90%
.70.31 .70.32 .70.35 .70.36	Of a cylinder capacity exceeding 1,000 cc, but not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	0% 0% 90% 90%
.70.32 .70.35 .70.36	not exceeding 1,500 cc Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn Rs. 5.5 Mn Rs. 5.5 Mn Rs. 5.5 Mn	90% 90% 90%
.70.32 .70.35 .70.36	Ambulances and prison vans, not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn Rs. 5.5 Mn Rs. 5.5 Mn Rs. 5.5 Mn	90% 90% 90%
.70.32 .70.35 .70.36	not more than three years old Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn Rs. 5.5 Mn Rs. 5.5 Mn Rs. 5.5 Mn	90% 90% 90%
.70.35	Ambulances and prison vans, more than three years old Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn Rs. 5.5 Mn Rs. 5.5 Mn	90% 90%
.70.36	Motor cars including station wagons and racing cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	90%
.70.36	cars, not more than three years old Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	90%
.70.38	Motor cars including station wagons and racing cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	90%
.70.38	cars, more than three years old Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	90%
	Other, not more than three years old Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000		
	Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000		
.70.39	Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000	Rs. 5.5 Mn	90%
	wagons and racing cars of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000		
	exceeding 1,500 cc but not exceeding 2,000		
	cc:		
.70.41	Ambulances and prison vans, not more than	Rs. 5.5 Mn	0%
	three years old		
.70.42	Ambulances and prison vans,	Rs. 5.5 Mn	0%
	more than three years old		
.70.48	Other, not more than three years old	Rs. 5.5 Mn	90%
.70.49	Other, more than three years old	Rs. 5.5 Mn	90%
	Motor cars including station wagons and racing		
	cars of a cylinder capacity exceeding 1,500 cc		
.70.51		Rs. 5.5 Mn	90%
.70.52		Rs. 5.5 Mn	90%
.70.53		Rs. 5.5 Mn	90%
	years old		
.70.54	Of a cylinder capacity exceeding 1,600 cc, but	Rs. 5.5 Mn	90%
	not exceeding 1,800 cc, more than three years		
	old		
	Other, not more than three years old	Rs. 5.5 Mn	90%
.70.59	Other, more than three years old	Rs. 5.5 Mn	90%
	Vehicles other than motor cars including station		
	wagons and racing cars of a cylinder capacity		
	exceeding 2,000 cc but not exceeding 3,000		
	.70.51 .70.52 .70.53 .70.54 .70.58 .70.59	but not exceeding 2,000 cc: 70.51 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old 70.52 Of a cylinder capacity not exceeding 1,600 cc, more than three years old 70.53 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old 70.54 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old 70.58 Other, not more than three years old 70.59 Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000	but not exceeding 2,000 cc: 70.51 Of a cylinder capacity not exceeding 1,600 cc, not more than three years old 70.52 Of a cylinder capacity not exceeding 1,600 cc, more than three years old 70.53 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, not more than three years old 70.54 Of a cylinder capacity exceeding 1,600 cc, but not exceeding 1,800 cc, more than three years old 70.55 Other, not more than three years old 70.58 Other, not more than three years old 70.59 Other, more than three years old Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity

		T		
	8703.70.61	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.62	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.68	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.69	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc:		
	8703.70.71	Vehicles for the transport of 7 or more persons (adults) including the driver, with non-monocoque body bolted on ladder type heavy duty chassis, with permanent four-wheel drive capability, and total payload (of persons and cargo) of over 800kg, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.72	Motor -homes, specially equipped for habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 5.5 Mn	0%
	8703.70.78	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.79	Other, more than three years old	Rs. 5.5 Mn	90%
		Vehicles other than motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.70.81	Ambulances and prison vans, not more than three years old	Rs. 5.5 Mn	0%
	8703.70.82	Ambulances and prison vans, more than three years old	Rs. 5.5 Mn	0%
	8703.70.88	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.89	Other, more than three years old	Rs. 5.5 Mn	90%
		Motor cars including station wagons and racing cars of a cylinder capacity exceeding 3,000 cc:		
	8703.70.91	Motor -homes, specially equippedfor habitation (with sleeping, cooking, toilet facilities etc), not more than three years old	Rs. 5.5 Mn	0%
	8703.70.98	Other, not more than three years old	Rs. 5.5 Mn	90%
	8703.70.99	Other, more than three years old	Rs. 5.5 Mn	90%
_	8703.80	Other vehicles, with only electric motor for propulsion		
		Other, powered by on board accumulators charged solely by electricity generated by on board solar electricity panels:		
	8703.80.21	Not more than three years old	Rs. 6.0 Mn	60%
	8703.80.22	More than three years old	Rs. 6.0 Mn	60%

		<u> </u>	
	Other, powered by on board accumulators		
	charged by external electric source (e.g.		
0702 00 21	National grid), not more than three years old	D (0)M	600/
8703.80.31	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
8703.80.32	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
8703.80.33	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
8703.80.34	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
	Other, driven by electric motors powered by on board accumulators charged by external electric source (e.g. National grid) more than three years old		
8703.80.41	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
8703.80.42	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
8703.80.43	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
8703.80.44	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
	Other, powered by on board accumulators charged by external electric source (e.g. National grid) and supported by an internal combustion engine used exclusively to generate electricity by driven a generator on board, not more than three years old:		
8703.80.51	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
8703.80.52	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
8703.80.53	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
8703.80.54	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
	Other, powered by on board accumulators charged by externalelectric source (e.g. National grid)and supported by an internal combustion engine used exclusively to generate electricityby driving a generator on board, more than 3 years old:		
8703.80.61	Capacity of motors not exceeding 50kW	Rs. 6.0 Mn	60%
8703.80.62	Capacity of motors exceeding 50kW, but not exceeding 100kW	Rs. 6.0 Mn	60%
8703.80.63	Capacity of motors exceeding 100kW, but not exceeding 200kW	Rs. 6.0 Mn	60%
8703.80.64	Capacity of motors exceeding 200kW	Rs. 6.0 Mn	60%
0,03.00.04	Other:	110. 0.0 14111	5570
8703.80.71	Not more than three years old	Rs. 6.0 Mn	60%
8703.80.72	More than three years old	Rs. 6.0 Mn	60%
	·	10. 0.0 14111	30 /0
8703.90	Other:	D 7037	1000
8703.90.10	Not more than three years old:	Rs. 5.0 Mn	100%

87.05		Special purpose motor vehicles, other than		
07.03		those principally designed for the transport		
		of persons or goods (for example, breakdown		
		lorries, crane lorries, fire fighting vehicles,		
		concrete mixer lorries, road sweeper lorries,		
		spraying lorries, mobile workshops, mobile		
	8705.10	radiological units) Crane lorries:		
			7.036	0.07
	8705.10.10	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.10.20	More than ten years old	Rs. 5.0 Mn	0%
	8705.20	Mobile drilling derricks :	D 50 M	00/
	8705.20.10	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.20.20	More than seven years old	Rs. 5.0 Mn	0%
	8705.30	Fire fighting vehicles:		
	8705.30.10	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.30.20	More than seven years old	Rs. 5.0 Mn	0%
	8705.40	Concrete-mixer lorries :	D 5035	00:
	8705.40.10	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.40.20	More than ten years old	Rs. 5.0 Mn	0%
	8705.90	Other:		
		Gully bowsers equipped with		
		suction pumps for extracting sewage water		
	05050001	/wastes:	D 5036	001
	8705.90.21	Not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.22	More than seven years old	Rs. 5.0 Mn	0%
	0.50.50.51	Concrete pump trucks :		
	8705.90.31	Not more than ten years old	Rs. 5.0 Mn	0%
	8705.90.32	More than ten years old	Rs. 5.0 Mn	0%
		Mobile workshops:	Rs. 5.0 Mn	0%
	8705.90.41	Modified vehicles of heading 87.02, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.42	Modified vehicles of heading 87.02, more than three years old	Rs. 5.0 Mn	0%
	8705.90.43	Modified vehicles of heading 87.03, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.44	Modified vehicles of heading 87.03, more than three years old	Rs. 5.0 Mn	0%
	8705.90.45	Modified vehicles of heading 87.04, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.46	Modified vehicles of heading 87.04, more than three years old	Rs. 5.0 Mn	0%
	8705.90.47	Other, not more than seven years old	Rs. 5.0 Mn	0%
	8705.90.48	Other, more than seven years old	Rs. 5.0 Mn	0%
		Other, Modified vehicles of heading 87.02, 87.03 and 87.04:		
	8705.90.51	Modified vehicles of heading 87.02, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.52	Modified vehicles of heading 87.02, more than three years old	Rs. 5.0 Mn	0%
	8705.90.53	Modified vehicles of heading 87.03, not more than three years old	Rs. 5.0 Mn	0%
	8705.90.54	Modified vehicles of heading 87.03, more than three years old	Rs. 5.0 Mn	0%
	8705.90.55	Modified vehicles of heading 87.04, not more	Rs. 5.0 Mn	0%

	than three years old		
8705.90.56	Modified vehicles of heading 87.04, more than three years old	Rs. 5.0 Mn	0%
	Other:		
8705.90.91	g. v. w. not exceeding 4 tonnes, not more than seven years old	Rs. 5.0 Mn	0%
8705.90.92	g. v. w. not exceeding 4 tonnes, more than seven years old	Rs. 5.0 Mn	0%
8705.90.93	g. v. w. exceeding 4 tonnes , not more than seven years old	Rs. 5.0 Mn	0%
8705.90.94	g. v. w. exceeding 4 tonnes ,more than seven years old	Rs. 5.0 Mn	0%

The Technical terms following used in Schedule should be read as follows;

cc - cubic centimeter(s)

kW - Kilowatt(s)

g.v.w. -gross vehicle weight